

**DELAWARE DIVISION OF REVENUE**  
**GROSS RECEIPTS TAX RETURN FOR TRANSIENT RETAILERS - FORM LQ10 9801**

**LQ**

ACCOUNT NUMBER	TAX PERIOD ENDING	DUE ON OR BEFORE	BUSINESS CODE GROUP DESCRIPTION <b>403 RET-TRANSIENT</b>
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**BUSINESS NAME AND ADDRESS**

Check Here  
If A Request  
For Change  
Form Is  
Being Filed


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1. TOTAL GROSS RECEIPTS FOR QUARTER	\$	00
2. LESS EXCLUSION (Maximum \$3,000 per year)	\$	00
3. TAXABLE AMOUNT (Subtract Line 2 from Line 1)	\$	00
4. BALANCE DUE, LINE 3 X 0.00576 =	\$	00

AUTHORIZED SIGNATURE I declare under penalties of perjury, that this is a true, correct and complete return.

DATE

TELEPHONE NUMBER

If desired, provide an e-mail address where we may contact you regarding this return.

E-MAIL ADDRESS

**Mail This Form With Remittance Payable To:**  
 Delaware Division of Revenue  
 P.O. Box 2340, Wilmington, DE 19899-2340  
 For questions, call (302) 577-8780

CUT ALONG THIS LINE AND SEND THE ABOVE PORTION WITH ANY PAYMENT DUE

**GROSS RECEIPTS TAX RETURN - QUARTERLY**

Complete the return above, sign, date and file by the due date. You may file all monthly or quarterly returns at the end of the year if no tax is due on any of the returns.

**To Update Your Contact/Business Information on File with Revenue:**

[Remit a License Request for Change form](#)

**To Change Tax Information You've Already Reported:**

[Remit an Amended return](#)

**SPECIFIC LINE INSTRUCTIONS**

**PLEASE NOTE: THE DIVISION OF REVENUE REQUIRES ROUNDING OF ALL AMOUNTS ON ALL GROSS RECEIPTS RETURNS.**

- Line 1 - Enter on Line 1 the amount of your total gross receipts from sales, rents services, or commissions for the tax period.  
 Line 2 - The maximum allowable exclusion is \$3,000 for the year. (If you do not exceed the exclusion amount during the first quarter, carry over to the next quarter only the unused portion. See example below.)  
 Line 3 - Subtract Line 2 from Line 1 and enter the result on Line 3. If this is a negative amount or zero, enter zero on Line 3. (No tax is due. Sign, date and file this return.)  
 Line 4 - Multiply Line 3 by the gross receipt tax rate printed on the return. Enter the result on Line 4. This is the amount of tax that is due and payable with the filing of this return.

**If you have not already renewed this year's business license, do it now to avoid a \$200 penalty.**  
 Go to [www.delaware.gov](http://www.delaware.gov) to renew your business license online!

**SAMPLE COMPLETED RETURN**

1ST QUARTER  
TAX PERIOD ENDING 3/31/2006

1. TOTAL GROSS RECEIPTS FOR QUARTER	\$	2,800	00
2. LESS EXCLUSION (Maximum \$3,000 per year)	\$	2,800	00
3. TAXABLE AMOUNT (Subtract Line 2 from Line 1)	\$	00	00
4. BALANCE DUE, LINE 3 X 0.00576 =	\$	0	00

2ND QUARTER  
TAX PERIOD ENDING 6/30/2006

1. TOTAL GROSS RECEIPTS FOR QUARTER	\$	3,500	00
2. LESS EXCLUSION (Maximum \$3,000 per year)	\$	200	00
3. TAXABLE AMOUNT (Subtract Line 2 from Line 1)	\$	3,300	00
4. BALANCE DUE, LINE 3 X 0.00576 =	\$	19	00

Quarterly Gross Receipts Tax Returns are due on or before the last day of the month following the end of the quarter as listed.

**QUARTER END**

03/31/2008  
06/30/2008

**DUE DATE**

04/30/2008  
07/31/2008

**QUARTER END**

09/30/2008  
12/31/2008

**DUE DATE**

10/31/2008  
01/31/2009

For questions or to speak with a customer service representative, please call Revenue's Gross Receipts Department at (302) 577-8780.

Forms



Renew Business License



[www.revenue.delaware.gov](http://www.revenue.delaware.gov)



File Online



Tax Tips